

## Voting Residence: Uniformed Service Members and their Dependents

### ***Why do I need a voting residence?***

Your election official needs your exact voting residence address in order to determine your voting precinct—and for which offices and candidates you are eligible to vote. Even if you are only voting for federal offices, the local election official still needs to identify your voting residence to send you the appropriate absentee ballot for that voting precinct.

### ***What is my voting residence?***

Your voting residence is the place you consider your true, fixed and permanent home.

- ✓ A service member **neither acquires nor loses residence solely by residing** in a given State pursuant to military orders.
- ✓ A service member's spouse neither acquires nor loses residence solely from accompanying a service member to another State on military orders.
- ✓ You must make **a conscious decision to change residency**. Unless you take affirmative steps to establish residency in a new State (for example, registering to vote or qualifying for in-state tuition), your home of record remains your voting residence. Once you establish this residency, you may retain it so long as you remain on active duty.
- ✓ You may only have **one legal residence at a time**, but you may choose to change residency each time you are transferred to a new location. Once you change your residence, you may not revert to a previous residence without re-establishing new physical presence.
- ✓ Your voting residence should be within the State depicted on your **Leave and Earnings Statement** that defines your State for withholding State taxes.
- ✓ The voting residence of a service member's dependents may differ from the service member's voting residence. A spouse does not automatically assume the voting residence of an active duty service member upon marriage.

### ***Are there tax implications for claiming an address as your voting residence?***

Voting in an election for Federal offices may not be used as the sole basis to determine residency for the purpose of imposing State and local taxes. If you claim a particular State as your residence and have other ties to that State in addition to voting, you may be liable for State and local taxation, depending on that particular State law. If you are unsure of your voting residence or if you are concerned about the tax implications of claiming a specific voting residence, you should consult legal counsel.